

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Elwood Community School Corp (5280)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$5,075,584	\$4,999,490	\$4,893,330	\$4,770,297	-1.5%	-2.5%
Group Health Insurance	222	\$1,133,876	\$1,188,031	\$1,023,998	\$949,191	-4.3%	-7.3%
Non - Certified Salaries	120	\$692,578	\$804,656	\$705,220	\$569,964	-4.8%	-19.2%
Social Security Certified	212	\$378,619	\$376,747	\$356,298	\$349,981	-1.9%	-1.8%
Teacher Retirement Fund, After 7-1-95	216	\$210,600	\$297,145	\$246,182	\$301,436	9.4%	22.4%
Transfer Tuition to Other School Corps Within State	561	\$218,014	\$395,644	\$313,875	\$299,482	8.3%	-4.6%
Other Professional and Technical Services	319	\$31,044	\$6,400	\$69,735	\$294,980	75.6%	323.0%
Operational Supplies	611	\$236,284	\$195,092	\$233,178	\$226,301	-1.1%	-2.9%
Pre-2008 Object Code - Temporary Salaries	130	\$131,207	\$145,512	\$142,452	\$210,510	12.5%	47.8%
Content	747	\$7,357	\$39,883	\$55,370	\$88,391	86.2%	59.6%
Equipment	730	\$194,973	\$28,832	\$59,540	\$69,710	-22.7%	17.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$115,544	\$123,055	\$83,921	\$58,713	-15.6%	-30.0%
Social Security Noncertified	211	\$60,917	\$63,658	\$61,754	\$53,659	-3.1%	-13.1%
Textbooks	630	\$202,800	\$24,911	\$102,599	\$52,534	-28.7%	-48.8%
Public Employees Retirement Fund	214	\$38,148	\$73,739	\$62,498	\$48,050	5.9%	-23.1%
Travel	580	\$29,449	\$16,040	\$37,764	\$35,118	4.5%	-7.0%
Computer Hardware	741	\$119,803	\$289,933	\$92,958	\$28,289	-30.3%	-69.6%
Other Supplies and Materials	615, 660 - 689	\$101,523	\$5,660	\$19,008	\$11,714	-41.7%	-38.4%
Professional Development	748	\$1,115	\$774	\$5,972	\$8,689	67.1%	45.5%
Dues and Fees	810	\$3,439	\$3,134	\$3,412	\$6,794	18.6%	99.1%
Printing and Binding	550	\$5,590	\$4,887	\$9,633	\$6,181	2.5%	-35.8%
Other Technology Hardware	746	\$0	\$0	\$0	\$3,300	NA	NA
Improvements Other Than Buildings	715	\$0	\$10,307	\$840	\$2,475	NA	194.6%
Postage and Postage Machine Rental	532	\$5,552	\$6,772	\$7,190	\$2,362	-19.2%	-67.2%
Other Purchased Services	593	\$4,760	\$2,598	\$2,867	\$1,157	-29.8%	-59.6%
Food Purchases	614	\$239	\$374	\$105	\$1,101	46.6%	948.3%
Meals Provided	235	\$884	\$313	\$427	\$443	-15.9%	3.7%
Instruction Services	311	\$0	\$0	\$1,000	\$38	NA	-96.3%
Licensed Employees	135	\$0	\$20,170	\$8,486	\$0	NA	-100.0%
Transfer Tuition - Other	569	\$0	\$2,008	\$10,936	\$0	NA	-100.0%
Stipends	131	\$5,330	\$10,899	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$5,532	\$20,542	\$46,290	\$0	-100.0%	-100.0%
Group Life Insurance	221	\$2,622	\$0	\$0	\$0	-100.0%	NA
Pupil Services	313	\$26,475	\$100	\$0	\$0	-100.0%	NA
Library Books	640	\$16,013	\$16,782	\$3,098	\$0	-100.0%	-100.0%
Student Transportation Services	510	-\$50	\$2,500	\$0	\$0	-100.0%	NA
Group Accident Insurance	223	\$6,595	\$0	\$0	\$0	-100.0%	NA
Rentals	440	\$1,615	\$1,525	\$505	\$0	-100.0%	-100.0%
Periodicals	650	\$0	\$3,429	\$5,545	\$0	NA	-100.0%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Elwood Community School Corp (5280)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Awards	875	\$280	\$0	\$0	\$0	-100.0%	NA
Advertising	540	\$0	\$9,522	\$242	\$0	NA	-100.0%
Gasoline and Lubricants	613	\$1,019	\$1,151	\$811	\$0	-100.0%	-100.0%
<b>Student Academic Achievement Total</b>		<b>\$9,065,331</b>	<b>\$9,192,213</b>	<b>\$8,667,040</b>	<b>\$8,450,861</b>	<b>-1.7%</b>	<b>-2.5%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$653,199	\$730,208	\$736,751	\$725,778	2.7%	-1.5%
Non - Certified Salaries	120	\$320,898	\$326,745	\$327,239	\$334,335	1.0%	2.2%
Group Health Insurance	222	\$237,605	\$266,325	\$276,215	\$247,496	1.0%	-10.4%
Social Security Certified	212	\$48,674	\$54,388	\$53,541	\$52,456	1.9%	-2.0%
Public Employees Retirement Fund	214	\$24,692	\$43,040	\$40,026	\$43,649	15.3%	9.1%
Teacher Retirement Fund, After 7-1-95	216	\$25,172	\$46,818	\$39,915	\$42,444	14.0%	6.3%
Pupil Services	313	\$24,035	\$23,433	\$22,553	\$29,516	5.3%	30.9%
Social Security Noncertified	211	\$22,551	\$23,618	\$23,061	\$23,629	1.2%	2.5%
Other Professional and Technical Services	319	\$0	\$0	\$23,186	\$15,730	NA	-32.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$10,613	\$14,190	\$13,954	\$10,179	-1.0%	-27.1%
Operational Supplies	611	\$7,768	\$5,405	\$2,366	\$5,433	-8.5%	129.7%
Pre-2008 Object Code - Temporary Salaries	130	\$2,382	\$3,606	\$4,218	\$4,440	16.8%	5.3%
Staff Services	314	\$7,049	\$12,078	\$4,312	\$3,778	-14.4%	-12.4%
Other Supplies and Materials	615, 660 - 689	\$3,053	\$2,867	\$0	\$1,090	-22.7%	NA
Travel	580	\$0	\$258	\$0	\$0	NA	NA
Group Life Insurance	221	\$600	\$0	\$0	\$0	-100.0%	NA
Equipment	730	\$857	\$0	\$0	\$0	-100.0%	NA
Group Accident Insurance	223	\$1,330	\$0	\$0	\$0	-100.0%	NA
Awards	875	\$4,573	\$2,028	\$0	\$0	-100.0%	NA
Food Purchases	614	\$156	\$0	\$0	\$0	-100.0%	NA
Meals Provided	235	\$4,284	\$1,626	\$210	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$1,399,492</b>	<b>\$1,556,632</b>	<b>\$1,567,547</b>	<b>\$1,539,954</b>	<b>2.4%</b>	<b>-1.8%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,373,663	\$1,378,138	\$1,464,118	\$1,439,852	1.2%	-1.7%
Other Purchased Property Services	490 - 499	\$434,636	\$449,083	\$404,685	\$473,072	2.1%	16.9%
Light and Power - Other Than Heating and Cooling	625	\$251,901	\$330,162	\$371,363	\$363,591	9.6%	-2.1%
Operational Supplies	611	\$199,946	\$226,598	\$197,732	\$257,941	6.6%	30.4%
Group Health Insurance	222	\$310,734	\$309,767	\$290,018	\$253,661	-4.9%	-12.5%
Insurance	520	\$177,766	\$192,342	\$200,719	\$207,209	3.9%	3.2%
Equipment	730	\$132,127	\$110,161	\$139,029	\$184,672	8.7%	32.8%
Other Employee Benefits	241 - 290	\$86,928	\$167,979	\$153,312	\$142,803	13.2%	-6.9%

## Trends in School Corporation Expenditures by Object

## Biannual Financial Report Data

## Elwood Community School Corp (5280)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Professional and Technical Services	319	\$16,993	\$71,661	\$49,589	\$115,819	61.6%	133.6%
Public Employees Retirement Fund	214	\$72,086	\$109,851	\$115,189	\$115,643	12.5%	0.4%
Certified Salaries	110	\$199,017	\$172,484	\$363,160	\$107,960	-14.2%	-70.3%
Workers Compensation Insurance	225	\$0	\$0	\$93,868	\$98,495	NA	4.9%
Gasoline and Lubricants	613	\$104,478	\$100,101	\$100,012	\$96,047	-2.1%	-4.0%
Social Security Noncertified	211	\$105,932	\$105,311	\$104,204	\$95,429	-2.6%	-8.4%
Heating and Cooling for Buildings - Gas	622	\$79,810	\$97,610	\$116,885	\$74,158	-1.8%	-36.6%
Content	747	\$77,531	\$72,807	\$86,419	\$50,826	-10.0%	-41.2%
Water and Sewage	411	\$41,428	\$32,061	\$47,456	\$50,672	5.2%	6.8%
Board of Education Services	318	\$3,354	\$42,650	\$23,034	\$45,297	91.7%	96.7%
Connectivity	744	\$41,451	\$42,818	\$40,005	\$29,762	-7.9%	-25.6%
Repairs and Maintenance Services	430	\$28,002	\$21,849	\$47,632	\$27,328	-0.6%	-42.6%
Other Public or Private Utility Services	419	\$4,553	\$34,353	\$22,383	\$23,177	50.2%	3.5%
Computer Hardware	741	\$58,409	\$23,641	\$28,157	\$22,465	-21.2%	-20.2%
Dues and Fees	810	\$21,553	\$15,777	\$18,684	\$19,750	-2.2%	5.7%
Unemployment Insurance	230	\$110,888	\$101,729	\$2,904	\$18,880	-35.8%	550.1%
Travel	580	\$20,535	\$15,731	\$22,924	\$17,799	-3.5%	-22.4%
Removal of Refuse and Garbage	412	\$10,850	\$10,546	\$14,672	\$15,335	9.0%	4.5%
Telephone	531	\$23,120	\$23,455	\$12,874	\$11,674	-15.7%	-9.3%
Teacher Retirement Fund, After 7-1-95	216	\$26,832	\$14,059	\$23,464	\$10,667	-20.6%	-54.5%
Board Member Compensation	115	\$10,000	\$10,000	\$9,833	\$10,000	0.0%	1.7%
Social Security Certified	212	\$15,594	\$12,910	\$27,382	\$9,130	-12.5%	-66.7%
Other Purchased Services	593	\$15,866	\$13,332	\$12,756	\$8,813	-13.7%	-30.9%
Tires and Repairs	612	\$6,885	\$11,033	\$5,693	\$7,964	3.7%	39.9%
Pre-2008 Object Code - Temporary Salaries	130	\$21,014	\$16,533	\$10,652	\$6,895	-24.3%	-35.3%
Bank Service Charges	871	\$5,949	\$27,398	\$6,197	\$5,615	-1.4%	-9.4%
Other Communication Services	533 - 539	\$18,131	\$6,030	\$8,134	\$3,535	-33.5%	-56.5%
Advertising	540	\$2,907	\$3,913	\$2,220	\$3,442	4.3%	55.0%
Other Supplies and Materials	615, 660 - 689	\$7,283	\$11,840	\$11,684	\$3,439	-17.1%	-70.6%
Printing and Binding	550	\$906	\$5,183	\$2,689	\$2,767	32.2%	2.9%
Postage and Postage Machine Rental	532	\$3,419	\$2,741	\$1,387	\$1,921	-13.4%	38.6%
Meals Provided	235	\$1,529	\$234	\$1,076	\$1,500	-0.5%	39.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$14,751	\$8,928	\$6,399	\$1,499	-43.5%	-76.6%
Official Bond Premiums	525	\$959	\$525	\$759	\$1,025	1.7%	35.0%
Late Payments	872	\$47	\$0	\$0	\$521	82.3%	NA
Food Purchases	614	\$1,131	\$2,144	\$1,233	\$345	-25.7%	-72.0%
Other Technology Hardware	746	\$70	\$111	\$46	\$13	-34.9%	-73.1%
Improvements Other Than Buildings	715	\$1,462	\$1,248	\$489	\$11	-70.6%	-97.8%
Miscellaneous Objects	876 - 899	\$189,596	\$9,634	\$7,374	\$10	-91.4%	-99.9%
Student Transportation Services	510	\$0	\$0	\$1,396	\$0	NA	-100.0%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Elwood Community School Corp (5280)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Vehicles	731	\$154,104	\$160,675	\$144,298	\$0	-100.0%	-100.0%
Heating and Cooling for Buildings - Electricity	621	\$81,292	\$259	\$230	\$0	-100.0%	-100.0%
Group Life Insurance	221	\$1,056	\$0	\$0	\$0	-100.0%	NA
Pupil Services	313	\$932	\$0	\$0	\$0	-100.0%	NA
Construction Services	450	\$10,320	\$19,675	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$0	\$7,425	\$0	\$0	NA	NA
Group Accident Insurance	223	\$2,118	\$0	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$4,581,844</b>	<b>\$4,604,497</b>	<b>\$4,816,420</b>	<b>\$4,438,428</b>	<b>-0.8%</b>	<b>-7.8%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$1,146,248	\$535,434	\$1,614,753	\$1,284,567	2.9%	-20.4%
Interest	832	\$467,007	\$647,889	\$723,780	\$503,530	1.9%	-30.4%
Equipment	730	\$22,344	\$67,670	\$22,050	\$85,463	39.8%	287.6%
Certified Salaries	110	\$70,152	\$73,488	\$77,331	\$62,700	-2.8%	-18.9%
Construction Services	450	\$25,443	\$60,176	\$17,216	\$50,893	18.9%	195.6%
Other Purchased Services	593	\$48,897	\$88,379	\$30,983	\$49,747	0.4%	60.6%
Non - Certified Salaries	120	\$51,038	\$59,428	\$50,048	\$46,267	-2.4%	-7.6%
Other Professional and Technical Services	319	\$17,992	\$54,944	\$34,578	\$22,953	6.3%	-33.6%
Rentals	440	\$67,948	\$62,363	\$49,032	\$19,847	-26.5%	-59.5%
Improvements Other Than Buildings	715	\$27,570	\$45,913	\$15,047	\$8,676	-25.1%	-42.3%
Teacher Retirement Fund, After 7-1-95	216	\$5,052	\$8,683	\$5,644	\$4,755	-1.5%	-15.7%
Social Security Certified	212	\$4,525	\$5,462	\$5,747	\$4,003	-3.0%	-30.3%
Social Security Noncertified	211	\$3,855	\$4,522	\$3,829	\$3,535	-2.1%	-7.7%
Dues and Fees	810	\$0	\$3,232	\$3,271	\$3,232	NA	-1.2%
Group Health Insurance	222	\$0	\$10,615	\$13,463	\$1,462	NA	-89.1%
Operational Supplies	611	\$8,782	\$1,765	\$2,276	\$1,142	-40.0%	-49.8%
Public Employees Retirement Fund	214	\$1,293	\$2,165	\$551	\$965	-7.1%	75.1%
Meals Provided	235	\$41	\$429	\$343	\$282	61.7%	-17.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$163	\$238	\$1,400	\$70	-18.9%	-95.0%
Buildings	720	\$0	\$50,000	\$0	\$0	NA	NA
Other Supplies and Materials	615. 660 - 689	\$3,500	\$2,867	\$0	\$0	-100.0%	NA
Other Public or Private Utility Services	419	\$3,706	\$0	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$1,975,555</b>	<b>\$1,785,660</b>	<b>\$2,671,340</b>	<b>\$2,154,089</b>	<b>2.2%</b>	<b>-19.4%</b>
<b>Grand Total</b>		<b>\$17,022,222</b>	<b>\$17,139,002</b>	<b>\$17,722,346</b>	<b>\$16,583,332</b>	<b>-0.7%</b>	<b>-6.4%</b>